

Delegation Order Number 4-42

Effective Date: March 20, 2007

(1) Authority to Execute Written Agreements Made Under Announcement 2006-95, Settlement Initiative for Employees of Foreign Embassies, Foreign Consular Offices and International Organizations in the United States

(2) **Authority:** To execute written agreements, including closing agreements, with any person (or the person or estate for whom he/she acts) to effect final settlement offers, regardless of liability sought to be compromised, made under Announcement 2006-95. This does not include the authority to set aside any written agreement or closing agreement.

(3) **Delegated to:** Territory and Program Managers, Foreign Resident Compliance Program, LMSB International. This authority is extended only to persons who are assigned permanently to the position of Territory and Program Managers, Foreign Resident Compliance Program.

(4) **Redelegation:** This authority may not be further redelegated.

(5) **Source of Authority:** IRC §7121; 26 CFR 301.7121-1(a); Treasury Order No. 150-10; Announcement 2006-95, Settlement Initiative for Employees of Foreign Embassies, Foreign Consular Offices and International Organizations in the United States, 2006-50 I.R.B. 1105 (Dec. 11, 2006), updated by Announcement 2007-28, Extension of Deadline for Settlement Offered to Certain Foreign Embassy Staff, 2007-10 I.R.B. 683 (Mar. 5, 2007).

(6) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

(7) Signed: Kevin M. Brown, Deputy Commissioner for Services and Enforcement